

Washington, DC 20549

SCHEDULE 13G
(Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT
TO RULES 13d-1(b),(c) AND (d) AND AMENDMENTS THERETO FILED
PURSUANT TO RULE 13d-2(b)

(Amendment No.: 1)*

CUTERA INC.

(Name of Issuer)

COMMON STOCK

(Title of Class of Securities)

232109108

(CUSIP NUMBER)

December 31, 2007

(Date of Event Which Requires Filing of this Statement)

CHECK THE APPROPRIATE BOX TO DESIGNATE THE RULE PURSUANT TO WHICH THIS
SCHEDULE IS FILED:

- Rule 13d-1 (b)
- Rule 13d-1 (c)
- Rule 13d-1 (d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 (the "Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP No. 232109108 13G

1. NAME OF REPORTING PERSON
I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY)

BlackRock, Inc.
(on behalf of its investment advisory subsidiaries - See Item 7)

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP Joint Filing

- (a)
- (b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

NONE

6. SHARED VOTING POWER

310,968

7. SOLE DISPOSITIVE POWER

NONE

8. SHARED DISPOSITIVE POWER

310,968

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

310,968 (ownership disclaimed pursuant to Rule 13d-4 of the 1934 Act)

10. CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

[_]

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

2.45%

12. TYPE OF REPORTING PERSON

HC, CO

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ITEM 1 (a) Name of Issuer:

CUTERA INC. (the "Company")

ITEM 1 (b) Address of Issuer's Principal Executive Offices:

3240 Bayshore Blvd
Brisbane, CA 94005

ITEM 2 (a) Name of Person Filing:

BlackRock, Inc.
(on behalf of its investment advisory subsidiaries - See Item 7)

ITEM 2 (b) Address of Principal Business Office or, if none, Residence:

BlackRock, Inc.
40 East 52nd Street
New York, NY 10022

ITEM 2 (c) Citizenship:

See Item 4 of Cover Page

ITEM 2 (d) Title of Class Securities:

Common Stock

ITEM 2 (e) CUSIP NUMBER:

ITEM 3

If this statement is filed pursuant to SS 240.13d-1(b) or 240.13d-2(b) OR (c), check whether the person filing is a:

- (a) Broker or dealer registered under Section 15 of the Act (15 U.S.C 78c),
- (b) Bank as defined in Section 3(a) (6) of the Act (15 U.S.C 78c),
- (c) Insurance Company as defined in Section 3(a) (19) of the Act (15 U.S.C 78c),
- (d) Investment Company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C 80a-8),
- (e) Investment Adviser in accordance with SS 240. 13d-1(b) (1) (ii) (E),
- (f) Employee Benefit Plan or Endowment Fund in accordance with SS 240. 13d-1(b) (ii) (F),
- (g) Parent Holding Company or Control Person in accordance with SS.SS.240. 13d-1(b) (ii) (G); see Item 7,
- (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813),
- (i) A church plan that is excluded from the definition of an investment company under Section 3(c) (14) of the Investment Company Act of 1940(15 U.S.C 80a-3),
- (j) Group, in accordance with SS 240. 13d-1(b) (1) (ii) (J).

ITEM 4 Ownership

(a) Amount Beneficially Owned:

See Item 9 of Cover Page.

(b) Percent of Class:

See Item 11 of Cover Page

(c) Number of shares as to which such person has:

(i) sole power to vote or to direct the vote:

See Item 5 of Cover page

(ii) shared power to vote or to direct the vote:

See Item 6 of Cover page

(iii) sole power to dispose or to direct the disposition of:

See Item 7 of Cover page

(iv) shared power to dispose or to direct the disposition of:

See Item 8 of Cover page

ITEM 5 Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following:

ITEM 6 Ownership of More than Five Percent on Behalf of Another Person.

Not Applicable

ITEM 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

The following subsidiaries of BlackRock, Inc. are investment advisors which hold shares of the security being reported;

BlackRock Advisors LLC
BlackRock Capital Management, Inc.
BlackRock Investment Management LLC
BlackRock Japan Co. Ltd
State Street Research & Management Co.

ITEM 8 Identification and Classification of Members of the Group.

Not Applicable

ITEM 9 Notice of Dissolution of Group.

Not Applicable

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ITEM 10 Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of such securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect.

Signature.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: January 10, 2008

BlackRock, Inc. (on behalf of its investment advisory subsidiaries)
BlackRock Advisors LLC
BlackRock Capital Management, Inc.
BlackRock Investment Management LLC
BlackRock Japan Co. Ltd
State Street Research & Management Co.

/s/ Denis Molleur

Name: Denis Molleur
Title: Attorney-In-Fact*

*Signed pursuant to a power of attorney, dated October 4, 2006, included as Exhibit A to this Schedule 13G filed with the Securities and Exchange Commission by BlackRock, Inc.

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EXHIBIT A

POWER OF ATTORNEY

The undersigned, BLACKROCK, INC., a corporation

duly organized under the laws of the State of Delaware, on its behalf and that of its subsidiaries (collectively, the "Company"), does hereby make, constitute and appoint each of James DesMarais, Bartholomew Battista, Dan Waltcher, Vincent Tritto, Karen Clark, Denis Molleur, Alice Pellegrino and Jeffrey Hiller acting severally, as its true and lawful attorneys-in-fact, for the purpose of, from time to time, executing in its name and on its behalf, whether the Company is acting individually or as representative of others, any and all documents, certificates, instruments, statements, other filings and amendments to the foregoing (collectively, "documents") determined by such person to be necessary or appropriate to comply with ownership or control-person reporting requirements imposed by any United States or non-United States governmental or regulatory authority, including without limitation Forms 3, 4, 5, 13D, 13F and 13G and any amendments to any of the foregoing as may be required to be filed with the Securities and Exchange Commission, and delivering, furnishing or filing any such documents with the appropriate governmental, regulatory authority or other person, and giving and granting to each such attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof. Any such determination by an attorney-in-fact named herein shall be conclusively evidenced by such person's execution, delivery, furnishing or filing of the applicable document.

This power of attorney shall be valid from the date hereof and remain in full force and effect until either revoked in writing by the company, or, in respect if any attorney-in-fact named herein, until such person ceases to be an employee of the Company or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has caused this power of attorney to be executed as of this 4th day of October, 2006.

BLACKROCK, Inc.

By: /s/ Ralph Schlosstein
Name: Ralph Schlosstein
Title: President